

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SUPA WINDFARM LIMITED

Opinion

We have audited the accompanying Financial Statements of **SUPA WINDFARM LIMITED** (the 'Company'), which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the 'Financial Statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ('Ind AS') and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022, of its loss and total comprehensive income, its changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act ('SA's). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Information Other than the Financial Statements and Auditor's Report Thereon ('other information')

- The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Directors' report, but does not include the Financial Statements and our auditor's report thereon.
- Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.



- In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not



detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:



- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the year.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed



funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities.

(b) The Management has represented, that, to the best of it's knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities.

(c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in term of Section 143(11) of the Act, we give in the "Annexure B" a statement on the matters specified in paragraph 3 and 4 of the Order.

For FATEHI & CO
Chartered Accountants
ICAI Firm Regn No.: 102841W



Sahil Fatehi
Partner
Membership No.: 134821



Place: Mumbai

Date: April 27, 2022

UDIN: 22134821AIXV0B2557

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date to the members of SUPA WINDFARM LIMITED on the financial statements for the year ended March 31, 2022)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of SUPA WINDFARM LIMITED ("the Company") as of March 31, 2022 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.

We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls. The Guidance Note and those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the standalone Ind AS financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For FATEHI & CO
Chartered Accountants
ICAI Firm Regn No.: 102841W



Sahil Fatehi
Partner
Membership No.: 134821

Place: Mumbai

Date: April 27, 2022

UDIN: 22134821AIXVOB2557

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of SUPA WINDFARM LIMITED on the financial statements for the year ended March 31, 2022)

Report on Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013 ('the Act') of SUPA WINDFARM LIMITED ('the Company')

- i. As the Company does not hold any property, plant and equipment, bearer plants, investment properties, right-of-use assets and intangible assets, reporting under clause (i) of the Order is not applicable.
- ii.
 - (a) The Company does not have any inventory and hence reporting clause (ii)(a) of the Order is not applicable.
 - (b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions and hence reporting under clause (ii)(b) of the Order is not applicable.
- iii. The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause (iii) of the Order is not applicable.
- iv. The Company has not granted any loans, made investments or provided guarantees or securities and hence reporting under clause (iv) of the Order is not applicable
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits. Hence reporting under clause (v) of the Order is not applicable.
- vi. The maintenance of cost records has not been specified for the activities of the Company by the Central Government under Section 148 (1) of the Companies Act, 2013.
- vii. According to the information and explanations given to us in respect of statutory dues:
 - (a) The Company has generally been regular in depositing undisputed statutory dues, including Goods and Service Tax, Income Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. As explained to us, the Company did not have any dues on account of Provident Fund, Employees' State Insurance, duty of customs and duty of excise.
 - (b) There were no undisputed amounts payable in respect of Goods and Service Tax, Income Tax, Cess and other material statutory dues in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.



- (c) There were no dues of Income Tax, Goods and Service Tax, duty of Customs, duty of Excise and Cess which have not been deposited as at 31 March 2022 on account of dispute.
- viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.
- ix. Borrowings:
- (a) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause(ix)(a) of the Order is not applicable to the Company.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, *prima facie*, not been used during the year for long-term purposes by the Company.
- (e) The Company did not have any subsidiary or associate or joint venture during the year and hence reporting under clause (ix)(e) of the Order is not applicable.
- (f) The Company has not raised loans during the year and hence reporting on clause (ix)(f) of the Order is not applicable.
- x.
- (a) The Company has not issued any securities (including debt instruments) through initial public offer or through follow on public offer during the year and reporting under clause (x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.
- xi.
- (a) To the best of our knowledge no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies



(Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year (and upto the date of this report).
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion the Company is in compliance with Section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. The Company is not required to have an internal audit system and accordingly clause (xiv) (a) and (b) of the Order are not applicable.
- xv. In our opinion during the year the Company has not entered any non-cash transactions with its directors or persons connected to its directors and hence provisions of section 192 of the Companies Act 2013 are not applicable.
- xvi.
- (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi) (a), (b) and (c) of the Order is not applicable.
- (b) According to the information and explanation given to us by the management, the Group has five CICs which are registered with the Reserve Bank of India and 1 CIC which is not required to be registered with the Reserve Bank of India.
- xvii. The Company has incurred cash losses of Rs 0.50 lakhs and Rs 9.09 Lakhs during the current and immediately preceding financial year covered by our audit.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any



guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. The Company was not having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year and hence, provisions of Section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx) of the Order is not applicable.

For FATEHI & CO
Chartered Accountants
ICAI Firm Regn No.: 102841W



Sahil Fatehi
Partner
Membership No.: 134821



Place: Mumbai

Date: April 27, 2022

UDIN: 22134821AXV0B2557

Supa Windfarm Limited

IND AS Balance Sheet as at 31st March, 2022

	Notes	As at 31st March, 2022 ₹ Lakhs	As at 31st March, 2021 ₹ Lakhs
ASSETS			
Non-current Assets			
(a) Capital Work-in-Progress	3	5.90	-
(b) Financial Assets			
(i) Other Financial Assets	4	0.90	0.90
(c) Non-current Tax Assets (Net)		2.59	2.59
Total Non-current Assets		9.39	3.49
Current Assets			
(a) Financial Assets			
(i) Cash and cash Equivalents	5	1,074.73	1,081.54
(b) Other Current Assets	6	0.22	0.22
Total Current Assets		1,074.95	1,081.76
TOTAL ASSETS		1,084.34	1,085.25
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	7	1,100.00	1,100.00
(b) Other Equity	8	(15.83)	(15.33)
Total Equity		1,084.17	1,084.67
LIABILITIES			
Current Liabilities			
(a) (i) Trade Payables			
(a) Total outstanding dues of micro enterprises and small enterprises		-	-
(a) Total outstanding dues of creditors other than micro enterprises and small enterprises	9	0.17	0.54
(b) Other Current Liabilities	10	-	0.04
Total Current Liabilities		0.17	0.58
Total Liabilities		0.17	0.58
TOTAL EQUITY AND LIABILITIES		1,084.34	1,085.25

See accompanying notes forming part of the IND AS Financial Statements

As per our report of even date

For Fatehi & CO.
Chartered Accountants
ICAI FRN 102841W

Sahil Fatehi

Sahil Fatehi
Partner
Membership No : 134821



Mumbai, 27th April, 2022

For and on the behalf of the Board

Kasturi Soundararajan
Kasturi Soundararajan
Director
DIN : 03481637

Mumbai, 27th April, 2022

Hanoz Mistry

Hanoz Mistry
Director
DIN : 03497321

Hanoz

Supa Windfarm Limited
IND AS Statement of Profit and Loss for the Year ended 31st March, 2022

	Notes	For the Year ended 31st March, 2022 ₹ Lakhs	For the Year ended 31st March, 2021 ₹ Lakhs
I Other Income		-	7.93
II Total Income		-	7.93
III Expenses			
Other Expenses	11	0.50	17.02
Total Expenses		0.50	17.02
IV Profit/(Loss) Before Tax		(0.50)	(9.09)
V Tax Expense			
Current tax		-	-
Deferred Tax		-	-
VI Profit For The year		(0.50)	(9.09)
VII Other Comprehensive Income		-	-
VIII Total Comprehensive Income for the year (VI+ VII)		(0.50)	(9.09)
IX Earnings Per Equity Share (Face Value ₹ 10/- Per Share)			
Basic (₹)	12	(0.00)	(0.14)
Diluted (₹)	12	(0.00)	(0.14)

See accompanying notes forming part of the IND AS Financial Statements

As per our report of even date

For Fatehi & CO.
Chartered Accountants
ICAI FRN 102841W

Sahil Fatehi
Partner
Membership No : 134821

Mumbai, 27th April, 2022



For and on the behalf of the Board

Kasturi Soundararajan
Director
DIN : 03481637

Mumbai, 27th April, 2022

Hanoz Mistry
Director
DIN : 03497321

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Supa Windfarm Limited
IND AS Cash Flow Statement for the Year ended 31st March, 2022

₹ Lakhs

	For the Year ended 31st March, 2022	For the Year ended 31st March, 2021
A. Cash Flow from Operating Activities		
Loss before tax	(0.50)	(9.09)
Adjustments for : Non cash items	-	-
Operating loss before working capital changes	<u>(0.50)</u>	<u>(9.09)</u>
Working Capital Adjustments		
Adjustments for increase / (decrease) in operating liabilities:		
Other Current Assets	-	(0.22)
Trade payables	(0.37)	-
Other Non Current Financial Assets	-	(0.90)
Other Financial Liabilities - Current	-	(3.70)
Other Current Liabilities	(0.04)	-
Cash flow used in operations activity	<u>(0.91)</u>	<u>(13.91)</u>
Income tax paid	-	(2.60)
Net cash flows used in operations	<u>(0.91)</u>	<u>(16.51)</u>
B. Cash Flow from Investing Activities		
Capital expenditure on Property, Plant and Equipment and Other Intangible assets (including capital	(5.90)	-
Net cash flow used in investing activities	<u>(5.90)</u>	<u>-</u>
C. Cash flow from Financing Activities		
Proceeds from issue of Equity shares application	-	1,095.00
Net cash generated from financing activities	<u>-</u>	<u>1,095.00</u>
Net increase/(decrease) in cash and cash equivalents	<u>(6.81)</u>	<u>1,078.49</u>
Cash and cash equivalents at the beginning of the Year	1,081.54	3.05
Cash and cash equivalents at the end of the Year	<u>1,074.73</u>	<u>1,081.54</u>
Cash and cash equivalents comprises		
Balance with banks (in current account)	1,074.73	1,081.54
	<u>1,074.73</u>	<u>1,081.54</u>

See accompanying notes forming part of the IND AS Financial Statements

For Fatehi & CO.
Chartered Accountants
ICAI FRN 102841W

Sahil Fatehi
Partner
Membership No : 134821

Mumbai, 27th April, 2022



For and on behalf of the Board,

Kasturi Soundararajan
Director
DIN : 03481637

Mumbai, 27th April, 2022

Hanoz Mistry
Director
DIN : 03497321

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Supa Windfarm Limited
IND AS Statement of Changes in Equity for the Year ended 31st March, 2022

A. Equity Share Capital

	No. of Shares	₹ Lakhs
		Amount
Balance as at 1st April, 2020	50,000.00	5.00
Change in Equity Share Capital during the year	1,09,50,000.00	1,095.00
Balance as at 31st March, 2021	1,10,00,000.00	1,100.00
Balance as at 1st April, 2021	1,10,00,000.00	1,100.00
Change in equity share capital during the year	-	-
Balance as at 31st March, 2022	1,10,00,000.00	1,100.00

B. Other equity

	₹ Lakhs	
	Retained Earnings	Total
Opening Equity	(6.24)	(6.24)
Loss for the year	(9.09)	(9.09)
Total comprehensive income for the year	(9.09)	(9.09)
Balance as at 31st March, 2021	(15.33)	(15.33)
Loss for the year	(0.50)	(0.50)
Total comprehensive income for the year	(0.50)	(0.50)
Balance as at 31st March, 2022	(15.83)	(15.83)

As per our report of even date

For Fatehi & CO.
Chartered Accountants
ICAI FRN 102841W



Sahil Fatehi
Partner
Membership No : 134821

Mumbai, 27th April, 2022

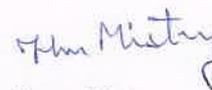


For and on the behalf of the Board



Kastur Soundararajan
Director
DIN : 03481637

Mumbai, 27th April, 2022



Hanoz Mistry
Director
DIN : 03497321



Supa Windfarm Limited
Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

1. Corporate information:

Supa Windfarm Limited is incorporated on 10th December, 2015 under the Companies Act, The principal business of the Company is to engage in the business of power generation, including captive power generation and sale of electrical energy.

Its registered office is at Tata Power Company Ltd , A Block 34, Sant Tukaram Road, Carnac Bunder, Mumbai-400009.

The Tata Power Company Limited is holding 100% equity share capital of the Company comprising of 1,10,00,000 equity shares of Rs 10 each.

2. Significant accounting policies

2.1 Statement of compliance

The financial statements of the company comprising of balance sheet, statement of profit and loss account, statement of change in equity and cash flow statement together with the notes to accounts have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting Standards) Rules, 2017.

2.2 Basis of preparation and presentation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services on the transition date.

2.3 Use of estimates, assumptions and judgements

The financial statements have been prepared on a going concern basis as the Holding Company has confirmed its intent to provide financial and other support as may be required to enable the Company to set up its business activities and to settle its obligations as they fall due.

The preparation of financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the year presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

2.4 Revenue Recognition

Sale of power : Revenue is recognised to the extent that it is probable that economic benefit will flow to the Company and that the revenue can be reliably measured. Revenue from Generation is recognised on an accrual basis on the basis of billings to power procurers and includes unbilled revenues accrued upto the end of the accounting period. Revenue is reduced for estimated rebates and other similar allowances.

However, for the year there was no operation activities and hence NIL revenue.

2.5 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax

Current Tax : The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.



Deferred Tax : Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

2.6 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

2.7 Financial instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial asset is any asset that is cash, an equity instrument of another entity, a contractual right to receive cash or another financial asset from another entity or to exchange financial asset or financial liability with another entity under the condition that are potential favorable to the entity or a contract that will or may be settle in entity's own equity instrument under certain circumstances.

A financial liability is any liability that is a contractual obligation to deliver cash or any other financial asset to another entity or to exchange financial asset or financial liability with another entity under the condition that are potentially unfavorable to the entity or a contract that will or may be settle in entity's own equity instrument under certain circumstances

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities other than financial assets and financial liabilities at fair value through profit or loss (FVTPL) are added to or deducted from the fair values of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognised immediately in the statement of profit and loss.

2.8 Contingent Liabilities

A Contingent liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are not recognised. Information on contingent liabilities is disclosed in the notes to financial statements unless the possibility of an outflow of resources embodying economic benefits is remote.

2.9 Cash and cash equivalents

Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

2.10 Cash flow statement

Cash flows are reported using the indirect method, where by profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.11 Earnings per share

(i) **Basic earnings per Share :** Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the group

(ii) **Diluted earnings per Share :** Diluted earnings per share adjusts the figures used in the determination of basic earnings per

- the after income tax affect of interest and other costs associated with dilutive potential equity shares, and
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.



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Supa Windfarm Limited
IND AS Statement of Changes in Equity for the Year ended 31st March, 2022

3. Capital Work-in-Progress
Accounting Policy

Capital work in progress is stated at cost, net of accumulated impairment loss, if any.

CWIP ageing Schedule as at 31st March 2022

₹ crore

Capital Work in Progress	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	5.90	-	-	-	5.90
Projects temporarily suspended	-	-	-	-	-



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Supa Windfarm Limited

Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

4. Other Financial Assets

	As at 31st March, 2022 ₹ Lakhs	As at 31st March, 2021 ₹ Lakhs
Non-current		
(i) Security Deposits		
Unsecured, considered good	0.90	0.90
Doubtful	-	-
	<u>0.90</u>	<u>0.90</u>
Less: Allowance for Bad and Doubtful Deposits	-	-
	<u>0.90</u>	<u>0.90</u>
	<u><u>0.90</u></u>	<u><u>0.90</u></u>



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Supa Windfarm Limited

Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

5. Cash and Cash Equivalents

	As at 31st March, 2022 ₹ Lakhs	As at 31st March, 2021 ₹ Lakhs
(i) Balances with Banks:		
In Current Accounts	1,074.73	1,081.54
In Deposit Accounts (with original maturity less than three months)	-	-
(ii) Cheques on Hand	-	-
(iii) Cash on Hand	-	-
Cash and Cash Equivalents as per Balance Sheet	1,074.73	1,081.54



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Supa Windfarm Limited

Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

6. Other Assets

	<u>As at</u> <u>31st March, 2022</u> <u>₹ Lakhs</u>	<u>As at</u> <u>31st March, 2021</u> <u>₹ Lakhs</u>
Current		
(iii) Other Loans and Advances		
Unsecured, considered good		
Advances to Vendors	0.22	0.22
	<u>0.22</u>	<u>0.22</u>



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7. Equity - Share Capital

	As at 31st March, 2022		As at 31st March, 2021	
	Number	₹ Lakhs	Number	₹ Lakhs
Authorised				
1500,000 fully paid equity shares of ₹ 10 each	1,50,00,000	1,500.00	1,50,00,000	1,500.00
		<u>1,500.00</u>		<u>1,500.00</u>
Issued				
1,10,00,000 fully paid equity shares of ₹ 10 each	1,10,00,000	1,100	1,10,00,000	1,100.00
Total Issued, Subscribed and fully Paid-up Share Capital		<u>1,100.00</u>		<u>1,100.00</u>

(i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	As at 31st March, 2022		As at 31st March, 2021	
	Number	₹ Lakhs	Number	₹ Lakhs
Equity Shares				
At the beginning of the year	1,10,00,000	1,100.00	1,10,00,000	1,100.00
Outstanding at the end of the year	1,10,00,000	1,100.00	1,10,00,000	1,100.00

b. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each equity shareholder is eligible for one vote per share held. Each equity shareholder is entitled to dividend as and when the company declares and pays dividend after obtaining shareholders approval. Dividends are paid in Indian Rupees.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Shares held by holding/ultimate holding company and/or their subsidiaries/associates

	As at 31st March, 2022		As at 31st March, 2021	
	Numbers	Amount	Numbers	Amount
Equity Shares				
Holding Company				
The Tata Power Company Limited				
Issued, subscribed and fully paid-up	1,10,00,000	1,100.00	1,10,00,000	1,100.00
	<u>1,10,00,000</u>	<u>1,100.00</u>	<u>1,10,00,000</u>	<u>1,100.00</u>

d. Details of Shareholders' holding more than 5% of the Share Capital

	As at 31st March, 2022		As at 31st March, 2021	
	Numbers	Amount	Numbers	Amount
Equity Shares				
The Tata Power Company Limited				
Issued, subscribed and fully paid-up	1,10,00,000	1,100.00	1,10,00,000	1,100.00
	<u>1,10,00,000</u>	<u>1,100.00</u>	<u>1,10,00,000</u>	<u>1,100.00</u>

e. Shareholding of Promoters

Shares held by promoters at the end of the year				% Change during the year
SI No	Promoter name	No. of shares	% of total shares	
1	The Tata Power Company Limited	1,10,00,000	100.00	-

f. 1,10,00,000 shares (March 31, 2021 - 1,10,00,000 shares) being the entire share capital is held by The Tata Power Company Limited, the holding company.

g. There are no shares reserved for issue under options or contracts/commitments for the sale of shares/ disinvestment as at 31st March, 2022

h. Since incorporation on December 17, 2015 the Company has neither allotted any shares as fully paid up pursuant to contracts without payments being received in cash or by way of bonus shares nor bought back any shares immediately preceding 31st March, 2022



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Supa Windfarm Limited

Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

8. Other Equity

	As at 31st March, 2022 ₹ Lakhs	As at 31st March, 2021 ₹ Lakhs
A Retained Earnings		
Opening balance	(15.33)	(6.24)
Loss for the Year	(0.50)	(9.09)
Closing Balance	(15.83)	(15.33)
Total Other Equity	(15.83)	(15.33)

Nature and purpose of reserves

Retained earnings are the profit of the Company earned till date net of appropriations.



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Supa Windfarm Limited
Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

9. Trade Payables

	As at 31st March, 2022 ₹ Lakhs	As at 31st March, 2021 ₹ Lakhs
Current		
Outstanding dues of micro enterprises and small enterprises	-	-
Outstanding dues of trade payables other than micro enterprises and small enterprises	0.17	0.54
Total	0.17	0.54

Trade Payables Ageing schedule as at 31st March, 2022

₹ Lakhs

Particulars	Outstanding for following periods from due date of payment #					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) Undisputed Trade Payables						
a) MSME	-	-	-	-	-	-
b) Others	0.17	-	-	-	-	0.17
(ii) Disputed Trade Payables						
a) MSME	-	-	-	-	-	-
b) Others	-	-	-	-	-	-

Where due date of payment is not available date of transaction has been considered

Trade Payables Ageing schedule as at 31st March, 2021

₹ Lakhs

Particulars	Outstanding for following periods from due date of payment #					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) Undisputed Trade Payables						
a) MSME	-	-	-	-	-	-
b) Others	0.54	-	-	-	-	0.54
(ii) Disputed Trade Payables						
a) MSME	-	-	-	-	-	-
b) Others	-	-	-	-	-	-

Where due date of payment is not available date of transaction has been considered



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Supa Windfarm Limited

Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

10. Other Liabilities

Current

Statutory Liabilities



	As at 31st March, 2022 ₹ Lakhs	As at 31st March, 2021 ₹ Lakhs
	-	0.04
	-	0.04

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Supa Windfarm Limited

Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

11. Other Expenses

	For the Year ended 31st March, 2022 ₹ Lakhs	For the Year ended 31st March, 2021 ₹ Lakhs
Rates and Taxes	0.03	-
Other Fees	-	12.58
Consultants' Fees	0.32	0.20
Auditors' Remuneration	0.15	0.15
Stamp Duty Charges	-	4.09
Total	0.50	17.02

Payment to the auditors comprises (inclusive of service tax):

	For the Year ended 31st March, 2022 ₹ Lakhs	For the Year ended 31st March, 2021 ₹ Lakhs
As Auditors - Statutory Audit	0.15	0.15
Total	0.15	0.15



Supa Windfarm Limited

Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

12. Earnings per Share (EPS) :

	For the Year ended 31st March, 2022	For the Year ended 31st March, 2021
Basic		
Profit/Loss attributable to equity shareholders (A)	(0.50)	(9.09)
Weighted Average Number of Equity Shares for Basic EPS (Nos) (B)	1,10,00,000	66,50,000
Par value per equity share (₹)	10.00	10.00
Basic Earnings Per Share (₹)	(0.00)	(0.14)
Basic Earnings Per Share restricted to Diluted EPS (₹)	(0.00)	(0.14)
Diluted		
Net profit for the year attributable to equity shareholders (₹ lakhs)	(0.50)	(9.09)
Add / (Less) : Adjustments towards dilution of equity	-	-
Profit attributable to equity shareholders on dilution (₹ lakhs)	(0.50)	(9.09)
The weighted average number of equity shares for Basic EPS (Nos)	1,10,00,000	66,50,000
Weighted average number of equity shares for Diluted EPS (Nos)	1,10,00,000	66,50,000
Par value per equity share (₹)	10.00	10.00
Diluted Earnings Per Share (₹)	(0.00)	(0.14)

13. Related Party Disclosures:

Disclosure as required by Indian Accounting Standard 24 (IND AS-24) "Related Party Disclosures" as notified under the Companies

a) List of the related parties and description of relationship:

Name of the related party	Country of Origin
Ultimate Holding Company The Tata Power Company Limited (TPCL) (Holding from 6th August, 2020)	India
Fellow Subsidiary Tata Power Renewable Energy Limited (TPREL) (Holding till 6th August, 2020)	India

b) Details of Transactions / Balances Outstanding:

Particulars	TPREL	TPCL
	₹ Lakhs	₹ Lakhs
Transactions during the period		
Equity Contribution Received	-	1,095.00
Liabilities settled on behalf of Supa Windfarms Ltd	-	15.34
Balances Outstanding		
Other Payables	-	-

Note : Previous year's figures are in italics. Comparative period of the movement is for the period 01st April, 2020 to 31st March, 2021 and closing balance is for the year ended 31st March, 2021



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14. Financial Ratios

Sl No	Ratios	Numerator	Denominator	As at 31st March, 2022	As at 31st March, 2021	% of Variance	Reason for Variance
a)	Current Ratio (refer note i)	Current Assets	Current Liabilities	6,323.24	1,865.10	239	Current ratio is higher due to higher level of bank balances in both current and previous year
b)	Debt-equity ratio (refer note ii)	Total Debt	Net worth	-	-	-	Since there is no debt in the company, hence the aforesaid ratio cannot be computed.
c)	Debt service coverage ratio (refer note iii)	Profit before Tax + Interest expenses including interest expense on lease payments +	Interest expenses including interest expense on lease payments + Repayment of Non-current	-	-	-	Since there is no debt and interest component in the company, hence the aforesaid ratio cannot be computed.
d)	Return on equity ratio (refer note iv)	Net Profit after taxes	Average Shareholder's Equity	(0.00)	(0.02)	(97)	There is decline in the Return on equity ratio due to the reason that average shareholder's equity in the current year has increased as compared to last year.
e)	Inventory turnover ratio	Cost of goods sold	Average Inventories	-	-	-	Inventory turnover ratio is nil as the the Company do not inventory.
f)	Trade receivables turnover ratio (refer note v)	Revenue from operations	Average trade receivable	-	-	-	Since there is no revenue in the company, hence the aforesaid ratio cannot be computed.
g)	Trade payables turnover ratio (refer note vi)	Net credit Purchases	Average trade payable	1.39	7.20	(81)	There is a decline in the ratio since there is reduction in both expenses and average trade payables in the current period.
h)	Net capital turnover ratio (refer note vii)	Net Sales	Working capital	-	-	-	Since there is no revenue in the company, hence the aforesaid ratio cannot be computed.
i)	Net profit ratio	Net Profit after taxes	Revenue from operations	-	-	-	Since there is no revenue in the company, hence the aforesaid ratio cannot be computed.
j)	Return on capital employed (refer note viii)	Earning before interest and taxes	Capital employed	(0.00)	(0.02)	(97)	There is decline in the Return on capital employed ratio due to the reason that average shareholder's equity in the current year has increased as compared to last year.
k)	Return on investment (refer note ix)	(Interest income + Dividend income + Gain on fair value of current investment at	Average of (Investment + Fixed deposit+ Loans Given)	-	-	-	Since there is no other income in the company, hence the aforesaid ratio cannot be computed.

Formula used to compute ratios

i) Current Ratio = Current Assets/ Current Liabilities

ii) Debt Equity Ratio = Total Debt / Net worth

Total debt includes Long term borrowings (including current maturities of long term borrowings), lease liabilities (current and non current), short term borrowings and interest accrued on debts and lease liabilities.

Net worth includes Issued share capital and other equity

iii) Debt service coverage ratio = (Profit before Tax + Interest expenses including interest expense on lease payments + Depreciation and amortisation expenses) / (Interest expenses including interest expense on lease payments + scheduled principal repayment of Non-current borrowings)

Scheduled principal repayment of long term borrowings does not include prepayments (including prepayment by exercise of call/put option), further repayment through refinancing is included in schedule repayment

iv) Return on equity = Net Profit after taxes/ Average Shareholder's Equity

Net Profit: Profit for the year attributable to owners of the Company and Average Shareholder's Equity: Average of opening and closing balance of Total Equity
Total Equity: Issued share capital and other equity

v) Trade receivables turnover ratio = Revenue from operations/ Average trade receivables and unbilled revenue

vi) Trade payables turnover ratio = Net credit purchases/ Average trade payable
Net credit purchases consist of other expenses excluding

- Bad debts (including provision)
- Net loss on foreign exchange
- CSR expenses
- Loss on Disposal of Property, Plant and Equipment

Trade Payable as per balance sheet less employee related trade payables

vii) Net capital turnover ratio = Net Sales/ Working capital

Net sales shall be calculated as total revenue from operations. Working capital shall be calculated as current assets minus current liabilities

viii) Return on capital employed = Earning before interest and taxes / Average Capital employed

Earning before interest and taxes means Profit before tax plus interest expense

Average Capital Employed: Total equity + Total Debt + Deferred Tax Liability

Total Debt: Long term borrowings (including current maturities of long term borrowings), lease liabilities (current and non current), short term borrowings and interest accrued on debts

Total Equity: Issued share capital, other equity

ix) Return on investment = (Interest income + Dividend income + Gain on fair value of current investment at FVTPL)/ Average of (Investment + Fixed deposit+ Loans Given)

Interest Income: Interest on bank deposits + Interest on non-current investment + Interest on loans given to subsidiaries

Dividend Income from subsidiaries

Investment: Includes Non-current investment + Current Investment + Fixed deposit+ Loan Given



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Supa Windfarm Limited
Notes forming part of the IND AS Financial Statements for the Year ended 31st March, 2022

15 Micro, Small and Medium Enterprises Disclosures

During the year there are no transaction with 'suppliers' as defined under the Micro, Small and Medium Enterprise Development Act, 2006

16 Segment Disclosures

As the Company has not commenced commercial operations, the requirements of Indian Accounting Standard 108- 'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015, is not applicable for the current period.

17 Events occurring after reporting period:

There was no significant event after the end of the reporting period which require any adjustment or disclosure in the financial statements.

18 Approval of IND AS Financial Statements

The IND AS Financial Statements were approved by the Board of Director's on 27th April, 2022

As per our report of even date

For FATEHI & CO.
Chartered Accountants
ICAI FRN 102841W



Sahil Fatehi
Partner
Membership No : 134821

Mumbai, 27th April, 2022

For and on the behalf of the Board

Kasturi Soundararajan
Director
DIN : 03481637

Mumbai, 27th April, 2022

Hanoz Mistry
Director
DIN : 03497321